

Exhibit A

Email re: Chris Schafer Targeting Snyder

Subject:

RE: Audit - OH Rate

From:

Amy Trahey

Date:

4/10/2018, 12:11 PM

To:

Carol Smith <smithc@[REDACTED]>, Liz Harding <lharding@[REDACTED]>, Jeffrey Bartlett <jbartlett@[REDACTED]>, Annette Stroman <astroman@[REDACTED]>, "Andrew W. Semenchuk" <semenchuk@[REDACTED]>

Hi to all,

I am in agreement with our team approach to recommending to MDOT/OCA that a meeting be held to clearly discuss the issues that OCA has with their findings of PZCO not complying with Audit Standards. After talking to Judy and Carol R., it appears that the "opinion" of one particular person at OCA, Chris Shaefer, is what is driving this very targeted attack on a small CPA firm, that small Consulting firms are using. Judy has indicated that she get's stonewalled each time she attempts to discuss his opinion/interpretation/preferences in regards to FAR Audited OH Rates, and he is only responding to her with very brief, non-helpful emails. Carol R. confirmed that there are only 4 effected firms.

The timing of all this is unfortunate, our busy season is upon us, we have already invested in our OH Audits, and poor Judy, just had her first baby on March 6th, 4 weeks ago, and was on maternity leave for all of 2 weeks. She feels very targeted, and if you have ever met Chris in person, he is a bulldog minus the facial expression, plus more drool. He hates QuickBooks, and I am sure all of us use it and love it not only for the ease of use, but for the low cost. He likely has targeted that software as "high risk" and would prefer that all firms use \$20k software that needs a dedicated Admin to support. His opinions should not drive our decisions as business owners.

Attached is a summary letter Carol R. sent over to me this morning from OCA that identifies the issues. The body of the email from Carol R. is that a more formal letter, likely telling each of our firms that OH Rates will not be approved by OCA if done by PZCO. I am sure that once Carol R. speaks to each firm personally, she will send the same email to each. I will forward the summary letter to Judy as well, to make sure she is aware.

Small businesses need to stick together, and I am grateful we all have the same opinion. If that changes in the near future for even one of us, we should all be transparent with that decision.

EMAIL FROM CAROL R Below

Hi Amy,

Thank-you for the conversation yesterday. As indicated, attached is a brief synopsis of the information we received from the Office of Commission Audits (OCA), as well as a synopsis of an e-mail between OCA and Parker, Zarkowski & Co. CPAs. As stated in our conversation, Great Lakes Engineering's current overhead rate of 169.97% will remain valid and will be applied throughout its effective date of 7/31/18. Based on the information provided, it is a business decision to be made by Great Lakes Engineering on how to move forward with future financial statements and determination of its overhead rate. If you need anything further, please let me know. I more formal written notification will be following. Thanks.

Carol

GLEG Project No:

"Bridging the Gap between Ordinary and Extraordinary"

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From: Carol Smith <smithc@>

Sent: Tuesday, April 10, 2018 11:30 AM

To: Liz Harding <lharding@>

Cc: Jeffrey Bartlett <jbartlett@>; Amy Trahey <amy@>; Annette Stroman <astroman@>; Andrew W. Semenchuk <semenchuk@>

Subject: Re: Audit - OH Rate

Hi All! I am probably the least politically correct one of the bunch, but I would not be opposed to letting MDOT know that due to the timing of this news, we have no real alternative but to continue with Judy as we have already started the process. Besides, it doesn't appear that MDOT has actually stated that Judy has done anything wrong. If we stick together, I think we are good. If MDOT has a problem with what Judy has done, they need to contact us by December so that we have time to seek another CPA.

Those are my 2 cents! I will do whatever the group decides is best.

Thanks!!!! I am feeling so much better than I did 24 hours ago!

Carol

Carol A. Smith, P.E.

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Email: smithc@

On Tue, Apr 10, 2018 at 10:57 AM, Liz Harding <lharding@> wrote:

Thanks Jeff;

I found firm number 4 – LS Engineering. I just talked to Carol Smith and have her copied on this email. We aren't sure if there is a 5th firm involved. It sounds like we are all of the same opinion. I've drafted an email response to Carol R. basically expressing our concerns, asking for our options, and asking her if there is a

chance commission audit and PZ can come to agreement on the audits. I also asked if a meeting would be helpful. I haven't sent the email yet.

Please share any ideas you have for quickly resolving the issue.

Regards,

Liz Harding, P.E. | Principal Engineer
Access Engineering, Inc.
248.684.1033 *office*
248.921.8432 *mobile*

From: Jeffrey Bartlett <jbartlett@>
Sent: Tuesday, April 10, 2018 6:13 AM
To: 'Amy Trahey' (amy@) <amy@>
Cc: Andrew W. Semenchuk <semenchuk@>; 'Liz Harding' <lharding@>
Subject: Audit - OH Rate

Amy,

I talked to Andy yesterday and it sounds like he is all over it. He had already talked to Judy and he was waiting for Carol to get out of a meeting, not sure if he ended up talking to her or not yesterday.

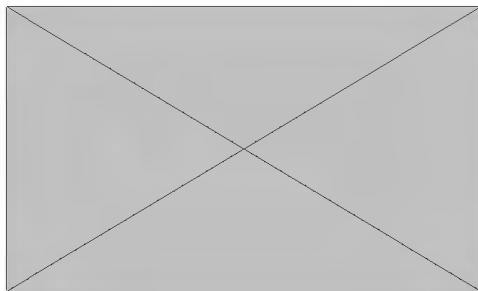
I am honestly over my head right now! I told Andy that we need to communicate with you and maybe we can get Liz in the mix as well (I cc'ed her in this email). We do not know the 4th firm and Andy thought there may be a 5th as well. I feel like it may be beneficial to stick together on this one. We are all swamped this time of year and have no time to start the entire thing over!

In my mind we are all using a "prequalified" auditor and have done nothing wrong. We do not understand how one MDOT person can judge a person completely the opposite of another.

I propose we all do informational gathering and have a discussion together in the next couple days. I know we can all talk openly with one another and to bring Ron Brenke into this may complicate things more than we need to at this point. That may change too...

Thanks,

Jeff





- [Attachments-111/Summary Letter.docx](#)